

METROPOLITAN NASHVILLE OFFICE OF INTERNAL AUDIT



*INTERNAL AUDIT PERFORMANCE REPORT
November 1, 2012 through October 31, 2013*

Report to Metropolitan Nashville Audit Committee

January 17, 2014

Members of the Metropolitan Nashville Audit Committee
Metropolitan Government of Nashville and Davidson County
Metro Courthouse
Nashville, TN 37201

Members of the Metropolitan Nashville Audit Committee:

The Metropolitan Nashville Office of Internal Audit is pleased to present its performance report highlighting accomplishments and audit work completed between November 1, 2012 and October 31, 2013.

The office completed 19 operational audits, 18 hotel tax audits, and 8 investigation projects during this period.

The office continues to help the Metropolitan Nashville Government build better communities by fostering trust through:

- ⇒ Independent assessments of financial and operational safeguards to determine what is working or what is not working.
- ⇒ Perceptive recommendations to improve accountability and delivery of government services.
- ⇒ Objective investigations of fraud, waste and abuse.

The content for these reports can be found at www.nashville.gov/internal_audit. Key objectives are summarized beginning on page 7. Please note the breadth of audit coverage accomplished over the past six years as shown on page 14. This office along with the members of the Metropolitan Nashville Audit Committee continues to work on defining the audit universe for the Metropolitan Nashville Government and appreciates suggestions for potential functions, processes, or areas needing audit attention.

I hope you enjoy this report and will contact us with any questions or concerns related to the Metropolitan Nashville Office of Internal Audit.

Sincerely,

Mark S. Swann

Mark S. Swann
Metropolitan Auditor

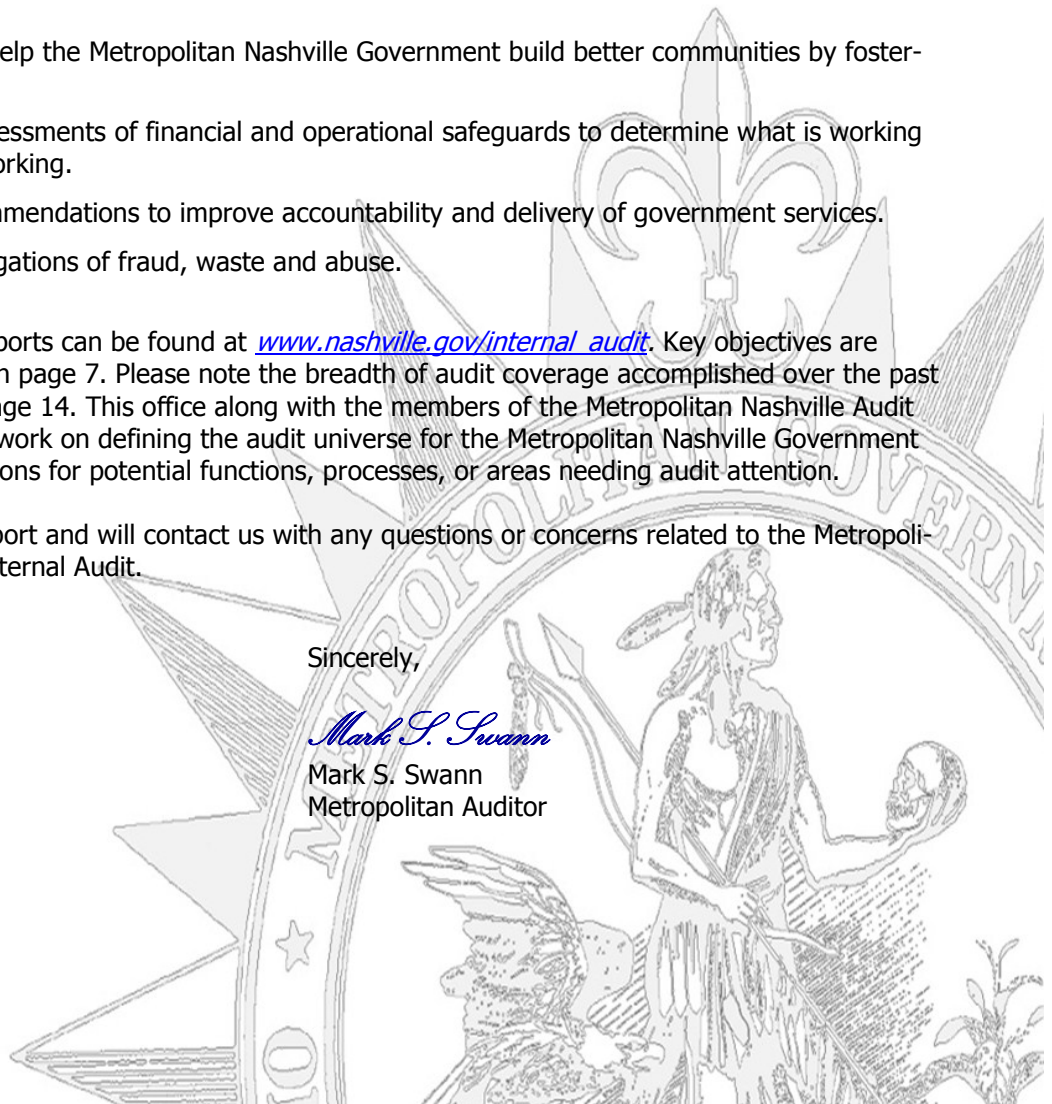
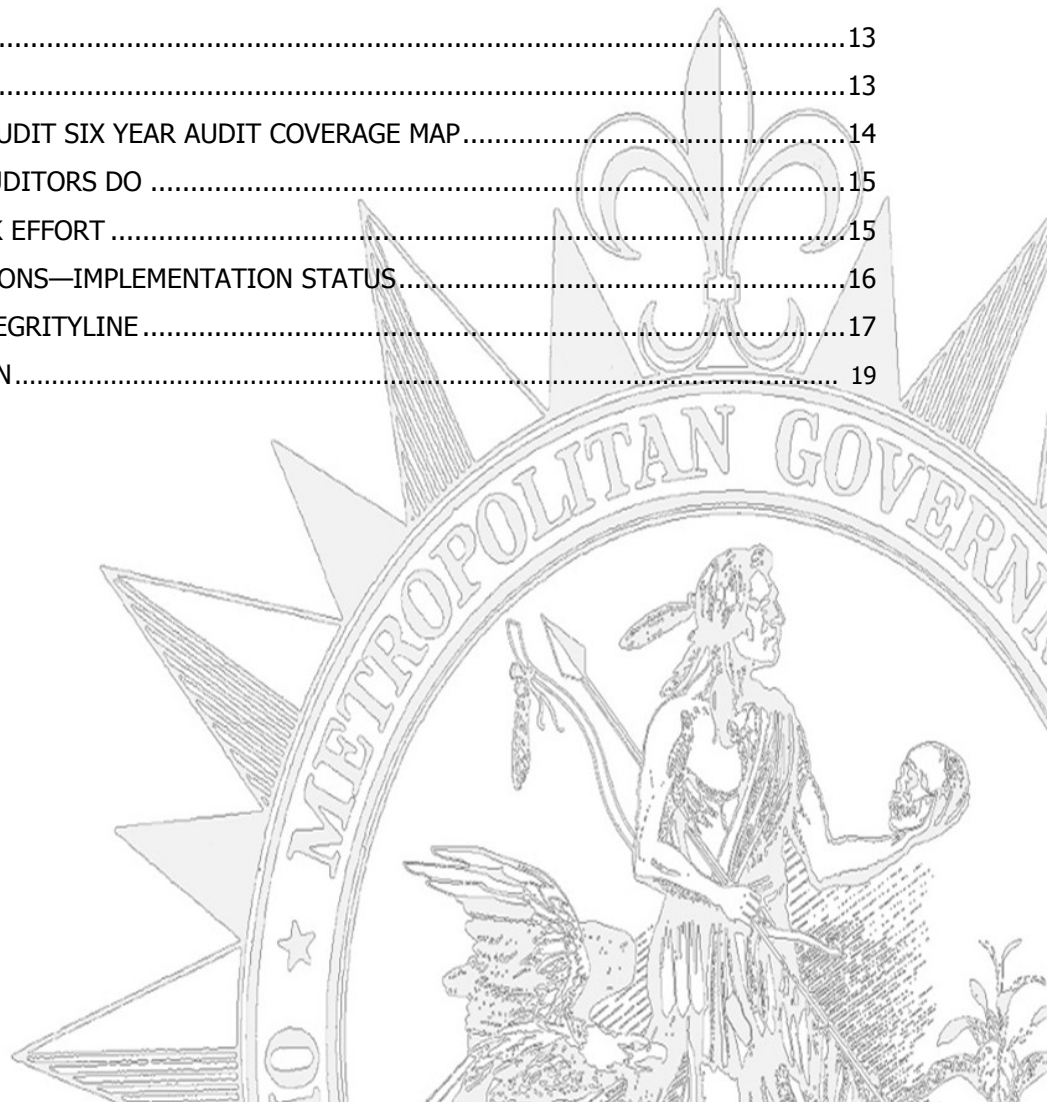


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Our Accomplishments

- Conducted 19 audits where 122 recommendations were identified with a 90 percent acceptance rate.
- Completed eight requests for investigation of fraud, waste, and abuse issues.
- Accommodated Metropolitan Nashville Council and management audit requests pertaining to:
 - ◆ Metropolitan Nashville Public Schools.
 - ◆ Davidson County Election Commission.
 - ◆ Metro Nashville Fire Department grants management.
 - ◆ Nashville Expo Center Food & Beverage contract management.
 - ◆ Hotel Occupancy Tax.
- Provided analysis and recommendations to improve administration of the Metro Investment Pool where over \$550 million in account balances are maintained.
- Closed out the multi-year, ongoing review of the Music City Center Construction project where \$585 million in budgeted funds were utilized for construction of this public facility.
- Conducted an audit of the Davidson County Soil Conservation District that resulted in cooperative interface with the Tennessee Department of Agriculture for changes to the current business model that are being considered for statewide implementation due to systemic weaknesses. Processes affect approximately \$2 million annually of conservation projects.
- Provided critical analysis of sensitive Information Technology Services' Telecom Service that supports the Metropolitan Nashville Police Department and others in a restricted and secure environment.
- Selected 18 hotels representing \$5.4 million in hotel occupancy taxes for audit. Determined from revenue and room night data that over \$22 thousand had been underpaid and was referred to the Metropolitan Treasurer for collection.
- Hosted and facilitated the annual national training conference of the Association of Local Government Auditors that brought over 300 people to Metro Nashville for several days. The entire staff was able to develop and connect with peers in local government auditing because of this initiative.
- Provided additional assurance services for oversight of processes and controls that pertained to expenditures of:
 - ◆ \$195 million at the Metropolitan Development and Housing Agency.
 - ◆ \$39 million at the Nashville Public Library.
 - ◆ \$13.8 million at the National Career Advancement Center.
 - ◆ \$3 million at the Clerk and Master.
 - ◆ \$1.2 million at the Historical Commission.
 - ◆ \$643 thousand at the Nashville Education Community and Arts Television.
 - ◆ \$635 thousand at the Beer Permit Board.



Reporting Structure



Metropolitan Nashville Audit Committee

The Office of Internal Audit reports directly to the Metropolitan Nashville Audit Committee. This reporting structure fully complies with independence standards required by the American Institute of Certified Public Accountants, the Institute of Internal Auditors, and United States Government Accountability Office.

The Office of Internal Audit strives to meet the Committee's expectations for integrity, objectivity, and independence by applying professional auditing standards to all engagements. This office is committed to functioning professionally and efficiently in all business matters.

The annual report presented to the Metropolitan Nashville Audit Committee is a way for the office to provide highlights and accomplishments of the audit activities that took place during the prior year.

In addition to the annual report, the Metropolitan Auditor meets with the Metropolitan Nashville Audit Committee quarterly to discuss audit reports released during the prior quarter. The committee also approves the annual internal audit work plan.

Meeting agendas and minutes are posted on the Metropolitan Nashville Audit Committee's website.



Metropolitan Nashville Audit Committee

- ◇ Diane Neighbors—Vice Mayor
- ◇ Jacobia Dowell—Council Representative
- ◇ Steve Glover—Council Representative
- ◇ Rich Riebeling—Director of Finance
- ◇ Bob Brannon—Nashville Chapter of the Tennessee Society of CPAs
- ◇ Brack Reed—Nashville Area Chamber of Commerce

2013 ALGA Annual Conference—25th Annual Conference

“Stay in Tune with Local Government Auditing”

In partnership with the Association of Local Government Auditors, the Office of Internal Audit hosted the 2013 Annual Conference in Nashville. The Office of Internal Audit worked with several local businesses to ensure the 300 conference participants would find our city friendly and desire to visit again.

This opportunity allowed our office to promote the city we work for and develop staff to ensure quality audits are being conducted.





Risk Guards

The Metropolitan Nashville Audit Committee, along with the Office of Internal Audit and Metropolitan Nashville Government's external auditor, Crosslin & Associates, is constantly scanning the horizon for dangerous situations, such as breakdowns in management internal controls that may lead to financial misstatement, fraud, waste or abuse of government resources, or potential program ship wrecks.

Other groups helping identify emerging risks include:

- State of Tennessee Comptroller's Audit Divisions.
- Office of Financial Accountability within the Metropolitan Nashville Finance Department.
- Metropolitan Nashville Public Schools Internal Audit.
- Metropolitan Nashville Airport Authority Internal Audit.
- Nashville Electric Services Internal Audit.
- State of Tennessee and United States Government grant compliance reviewers.

Organizational Impairments

There were no unwarranted restrictions on the staffing of the internal audit activity or on access by internal auditors to organization activities, records, property, and personnel during this period.



Internal Audit Staff



Mark Swann, CPA, CIA, CISA, ACDA
Metropolitan Auditor
Abilene Christian University,
BBA-Accounting



Carlos L. Holt, CPA, CFF, CIA, CFE,
CGAP, Audit Manager
Columbia College, BA Business / Fi-
nance and BS Accounting; University of
Maryland, MS-Finance & Accounting;
Central Michigan University, MS-
Administration



Bill Walker, CPA, CIA
Senior Auditor
Middle Tennessee State University,
BS-Public Administration



Joe McGinley, CISSP, CISA
Senior Auditor
Washington University, BS-Systems
and Data Processing; Saint Louis Uni-
versity, MBA



Qian Yuan, CISA, ACDA
Senior Auditor
Western Kentucky University, BS-
Accounting and MS-Computer Science



Lauren Riley, CPA, ACDA
Senior Auditor
Mississippi State University,
BS-Accounting; University of Alabama,
MAcc



Tracy Carter, CFE
Senior Auditor
University of Tennessee at Knoxville,
BS-Accounting and Finance



Jack Henry, CPA, CGFM
Internal Auditor II
Western Kentucky University
BS-Accounting/Business Administration



Seth Hatfield, CPA
Internal Auditor I
David Lipscomb University, BS-
Accounting; Middle Tennessee State Uni-
versity, MAcc



Kimberly Smith
Internal Auditor I
Lambuth University,
BBA-Business Administration;
University of Tennessee at Martin,
MBA

CPA - Certified Public Accountant

CIA - Certified Internal Auditor

CFE - Certified Fraud Examiner

CMA - Certified Management Accountant

CFF - Certified in Financial Forensics

CGAP - Certified Government Auditing Professional

CISA - Certified Information Systems Auditor

CISSP - Certified Information Systems Security Professional

ACDA - ACL Certified Data Analyst

CGFM - Certified Government Financial Manager

Professional Credentials

The Office of Internal Audit follows the professional standards of the United States Government Accountability Office. Accordingly, the Office of Internal Audit and its individual auditors hold various professional licenses and certifications and are members of many prestigious professional audit and accounting associations.

Our membership and participation in professional associations allows us to be updated on relevant issues in business and industry with regard to accounting trends and developing best practices. Continued participation in these organizations keeps our staff refreshed and responsive to the needs within our government.



Professional Organizations



As the internal audit profession's recognized authority, the Institute of Internal Auditors is committed to improving internal audit activities worldwide. Three of our staff members are Certified Internal Auditors.

The Association of Local Government Auditors (ALGA) is a professional organization committed to supporting and improving local government auditing through advocacy, collaboration, education, peer reviews, and training, while upholding the highest standards of professional ethics. Ten staff members attended the ALGA 2013 Annual Conference held in Nashville .



The Association of Certified Fraud Examiners (ACFE) has become the largest anti-fraud organization in the world and is the premier provider of anti-fraud training and education. Two staff members are Certified Fraud Examiners.

The Information Systems Audit and Control Association is a pace-setting, global organization for information governance, control, security, and audit professionals. Three staff members are Certified Information Systems Auditors.



In addition to these organizations, we have staff participating in the American Institute of Certified Public Accountants, Tennessee Society of Certified Public Accountants, Government Financial Officers Association, Association of Government Accountants, Information Systems Security Association, and Nashville ACL User Group.

Continuing Professional Education

Educational seminars expanded our knowledge in the following disciplines:

- Local government risk and audit issues by participating in the Association of Local Government Auditors 2013 Annual Conference held in Nashville, Tennessee. Our office led seminars in auditing crime statistics and construction projects at the conference.
- Fraud trends and awareness sponsored by the Middle Tennessee Association of Certified Fraud Examiners.
- Accounting trends and issues sponsored by the Tennessee Society of Certified Public Accountants, the Tennessee Comptroller's Office, and the Southeastern Intergovernmental Audit Forum.



Summary of Performance Audits



**Nashville
Career
Advancement
Center**

"Your Regional Workforce Partner"

Nashville Career Advancement Center (11/27/2012)

The Nashville Career Advancement Center audit supplemented grant monitoring procedures performed by the Program Accountability Review Division of the Tennessee Department of Labor and Workforce Development. The program expenses for the time period audited exceeded **\$13 million**.

Key Objective:

- Was the Nashville Career Advancement Center in compliance with the Workforce Investment Act of 1998 and Metropolitan Nashville regulations, codes, and ordinances?



Metro Investment Pool (3/28/2013)

The Office of Internal Audit conducted an audit of the Department of Finance's **\$550 million** Metro Investment Pool. The Metro Investment Pool is primarily a cash account whose main function is to serve as the general checking account for Metro Nashville's daily operational needs.

Key Objective:

- Were controls in place to ensure correct allocation of interest income and interest charges where applicable?

Historical Commission (12/3/2012)

An audit of the Metropolitan Nashville Historical Commission was performed. Actual expenditures for fiscal year 2012 were **\$625 thousand**.

Key Objectives:

- Were historical preservation practices efficient and effective relative to benchmark peer cities?
- Were Metropolitan Nashville's procurement policies for competitive bidding being followed?
- Was the Historical Commission following attendance, payroll, and leave policies as management intended?





Acceptable Use of Information Technology Assets Policy

Office of Emergency Management
(11/29/2013)

Metro Action Commission
(2/8/2013)

Audits of compliance with the Acceptable Use of Information Technology Assets policy were performed to determine progress in meeting management's goal to enhance the overall information security posture for the Metropolitan Nashville Government.

Key Objectives:

- Were users storing sensitive Metro Nashville information on authorized storage devices?
- Were employees knowledgeable of Acceptable Use of Information Technology Assets Policy and related Data Classification Policy provisions?
- Were prohibited acts, outlined in the Acceptable Use Policy, being carried out on Metro Nashville equipment?



Payments From and To Nashville Electric Services (1/17/2013)

This audit focused on payments between the Metropolitan Nashville Government and Nashville Electric Services. For fiscal year 2012 Metropolitan Nashville paid Nashville Electric Services **\$58 million** for electric services and received **\$26.7 million** for payment in-lieu of property taxes and reimbursement for shared use of the Metropolitan Nashville 800 MHz trunked radio system.

Key Objectives:

- Were payments in-lieu of taxes from Nashville Electric Services calculated in accordance with Tennessee Code Annotated Title 7 Chapter 52 Part 3?
- Did Nashville Electric Services pay for services rendered by Metro Nashville in accordance with agreed upon terms?
- Were Nashville Electric Services bills paid for properties not owned by the Metropolitan Nashville Government?



Nashville Public Library (3/28/2013)

An audit of the Nashville Public Library was performed. Program expenses for the two year audit period exceeded **\$39 million**.

Key Objectives:

- Were revenue receipts real, complete, and accurately recorded in bank and accounting records?
- Were library collections properly secured?
- How do circulation, patron visits, types of expenditures, and sources of revenue flows compare to public libraries in similar jurisdictions?
- Were fiscal resources such as personnel time, operational expenditures, and capital and tracked assets being managed?



Election Commission (4/17/2013)

The processes and controls in place at the Davidson County Election Commission were audited. Program expenses for the audit period exceeded **\$6.5 million**.

Key Objectives:

- Were controls to ensure the integrity of the election process efficient and working as management intended?
- Were the procedures followed in the procurement of the 440 electronic poll books in compliance with Metro Nashville Purchasing Code and Regulations?
- Were fiscal resources such as personnel time, operational expenditures, and capital and tracked assets being managed?

Beer Permit Board (4/23/2013)



An audit of the Metropolitan Beer Board was performed. Beer permits and other collections exceeded **\$828 thousand** for the audit period.

Key Objectives:

- Were policies and procedures as set forth by the Metropolitan Beer Board effectively implemented?
- Were revenue receipts received at the Metropolitan Beer Board real, complete, and recorded in bank and accounting records?



Music City Convention Center Construction Project Interim Report (4/29/2013)

The audit was the sixth and final interim report for the Music City Convention Center construction project. Construction change orders included in the scope exceeded **\$19 million**.

Key Objectives:

- Did the change order process have sufficient controls in place?
- Were the change orders appropriate and in accordance with the contract?
- Were there risk areas and/or contract language recommendations for change in future contracts?



Nashville Expo Center Food and Beverages Contract (5/03/2013)

An audit of the Metropolitan Nashville Expo Center portion of the contract with Ovations Food Services, LP was performed. Gross receipts related to this contract were **\$2.7 million**.

Key Objectives:

- Did the Metropolitan Nashville Expo Center adequately monitor contractor performance?
- Were food and beverage commissions and fee rates reported and paid in accordance with contract terms?
- Was the \$500,000 capital investment equipment purchased, maintained, and depreciated in accordance with contract terms?

Hotel Occupancy Taxes (8/22/2013)

An audit was performed of the Hotel Occupancy Tax for 18 hotel properties. The audit verified **\$5.4 million** in hotel occupancy tax collections for the audit period.

Key Objective:

- Were hotel occupancy tax return revenue, number of rooms rented, and exemption claims accurate and complete?





Nashville Fire Department Grant Administration (7/26/13)

An audit of the processes and controls in place at the Nashville Fire Department related to grant management was performed. Audited grant awards were in excess of **\$9 million**.

Key Objective:

- Were controls in place and effective to manage grants compliance?



Metropolitan Development and Housing Agency Procurement-to-Pay Process (8/2/2013)

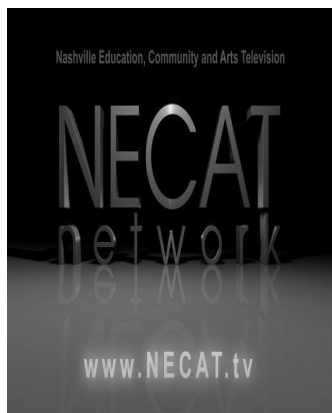
The controls and processes pertaining to the Metropolitan Development and Housing Agency procurement-to-pay process were audited. Payments for the three year audit period were **\$194 million**.

Key Objectives:

- Were controls and procedures in place to properly manage the procurement-to-pay process for goods and services?
- Determine if prior audit recommendations related to contracting practices for the Music City Convention Center construction project were implemented.

Nashville Education Community and Arts Television Corporation (10/29/2013)

Controls and processes pertaining to the Nashville Education Community and Arts Television Corporation were audited. Program expenses for the two year audit period exceeded **\$640 thousand**.



Key Objectives:

- Was the operation fulfilling the intent and objective of its enabling legislation?
- Were assets tracked, maintained, and safeguarded?
- Were expenditures aligned with Nashville Education Community and Arts Television Corporation service delivery objectives?
- Were revenues for services, Comcast concession, and contributions deposited in the bank and recorded in the Nashville Education Community and Arts Television Corporation accounting records?



Chancery Court Clerk & Master

Metropolitan Nashville ★ Davidson County

Clerk and Master (8/28/2013)

A performance audit of the Clerk and Master of the Chancery Court was conducted. Program expenses for the two year audit period exceeded **\$3 million**, and revenue was over **\$4 million**.

Key Objectives:

- Were the service requirements of the Clerk and Master met both internally and externally?
- Were controls in place to ensure proper management of fiscal resources?
- Were Clerk and Master policies congruent with Tennessee and Metropolitan Nashville guidelines?
- Were the computer systems used effective for the needs of the Clerk and Master?

METROPOLITAN CITATION									
STATE OF TENNESSEE									
COUNTY OF DAVIDSON									
IN THE METRO GENERAL SESSIONS COURT:									
COMPLAINT									
No. MC 155741									
The undersigned certifies to have just and reasonable grounds to believe, and does believe, that									
On	DAY OF WEEK	DATE	MONTH	YEAR	A.M.	P.M.			
				20					
Last Name									
First Name									
									MI

Metropolitan Citations Process (10/09/2013)

An audit of the Metropolitan Citations process managed by the Circuit Court Clerk was conducted. The amount collected by the Traffic Violation Bureau exceeded **\$54 thousand** for the audit period.

Key Objectives:

- Were controls in place to ensure the integrity of the Metropolitan Citation process?
- Were revenue and disbursements for fees to other agencies real, complete, and properly recorded?



Information Technology Services Telecom Services (7/12/2013)

The Office of Internal Audit concluded that Metropolitan Nashville Information Technology Services was reasonably managing telecom services to satisfy the operational needs for the Metropolitan Nashville Government.



Davidson County Soil Conservation District (10/30/2012)

The Davidson County Soil Conservation District audit was conducted. The audit reviewed in excess of **\$138 thousand** in expenditures.

Key Objective:

- Were expenditures aligned with service delivery objectives of the Davidson County Soil Conservation District?
- Were expenditures processed in a manner congruent with generally acceptable financial policies and procedures?
- Were payroll expenditures for work actually performed?



Our Mission

The Office of Internal Audit is an independent appraisal agency established to ensure and enhance the integrity, equality, accountability, effectiveness, and efficiency of service activities and to pursue an atmosphere of honesty and mutual trust within the Metropolitan Government of Nashville and Davidson County.

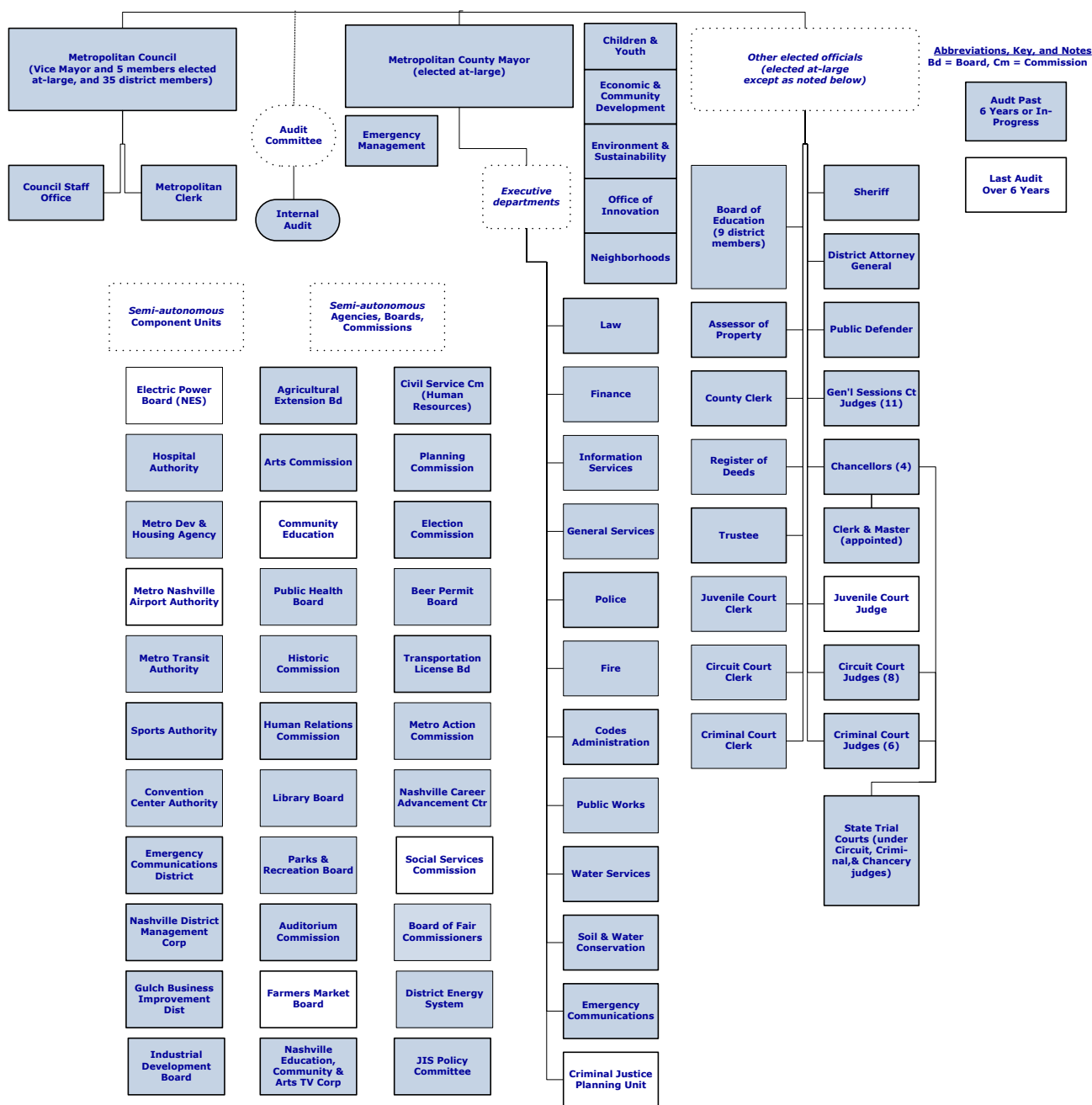
Our Vision

To be regarded as a valued resource by Council, Metropolitan Nashville management, staff, and our audit clients by:

- Applying audit work effort commensurate with perceived risk.
- Consistently identifying significant issues so there are "no surprises".
- Creating continuous "early warning" control monitoring mechanisms.
- Improving the transparency of Metro Nashville operations.
- Educating the Metro Nashville community on the importance of effective internal control measures and risk management.
- Pursuing professional advancement and sharing knowledge and experience with Metro Nashville management and our peers.



Office of Internal Audit Six Year Audit Coverage Map



Funds Held In Trust

Circuit Court Clerk	Clerk & Master	Criminal Court Clerk	Juvenile Court Clerk
Sold Property Tax Recv	Sheriff Work Release & Inmate	Planning Performance Bonds	

Fiduciary Funds

Davidson County Employees' Retirement	Metro Employees' Benefit Trust	Employees' Pension & Insurance	Metro Employees' Flex Benefits Plan
Teachers' Retirement Plan	Closed City Plan	Teachers' Civil Services and Pension	Education Flex Benefits Plan

Semi-autonomous Advisory/Appeal Boards

Tourist Commission	Board of Equalization	Beautification Bureau	CATV Special Committee	Public Records Commission	Charter Revision Committee	Safety Advisory Board	Health & Higher Education Facilities Bd
		Fire & Building Codes Board	Plumbing Examiners Bd	Electrical Examiners Bd	Housing Code Appeals Board	Zoning Appeals Board	Historical Zoning Commission

Metropolitan Nashville & Davidson County

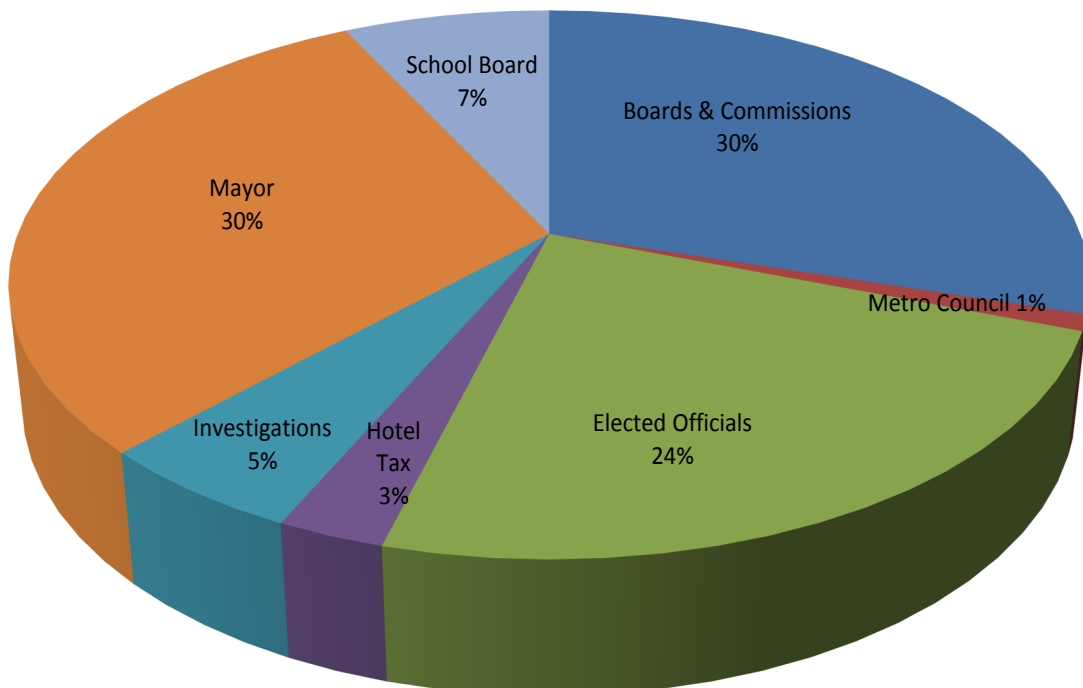


What do Internal Auditors do?

- ◇ Keep an eye on the organization climate.
- ◇ Serve as a safety net for an organization.
- ◇ Find out what's working and what's not.
- ◇ Help organizations do the right thing and accomplish objectives.



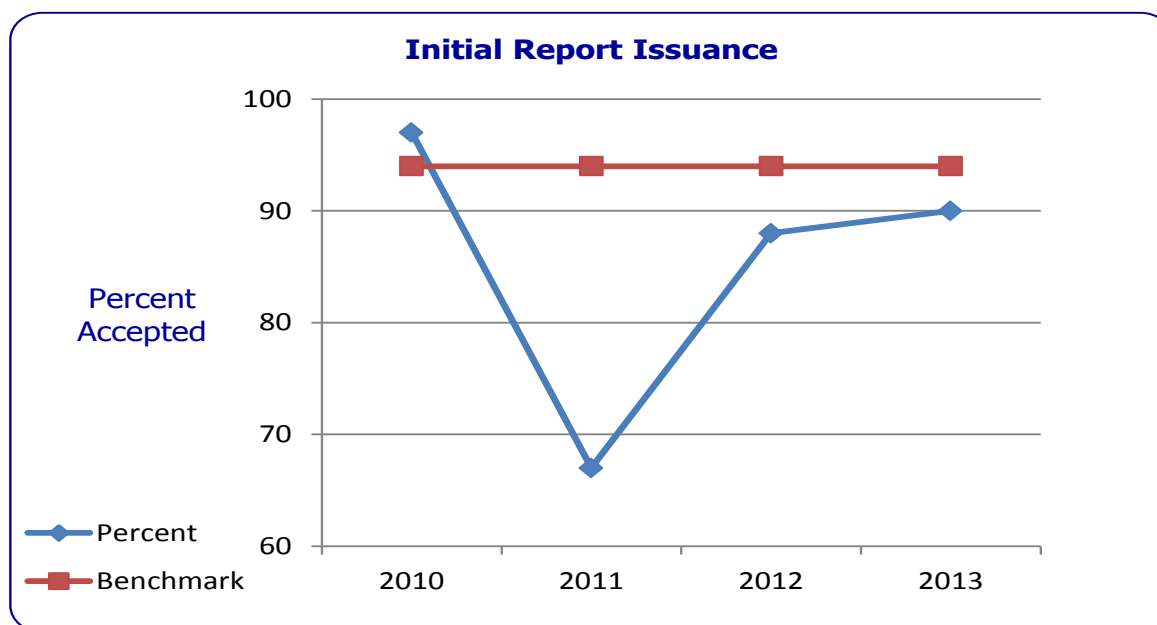
Internal Audit Work Effort
81,350 Direct Hours - July 2007 to October 2013





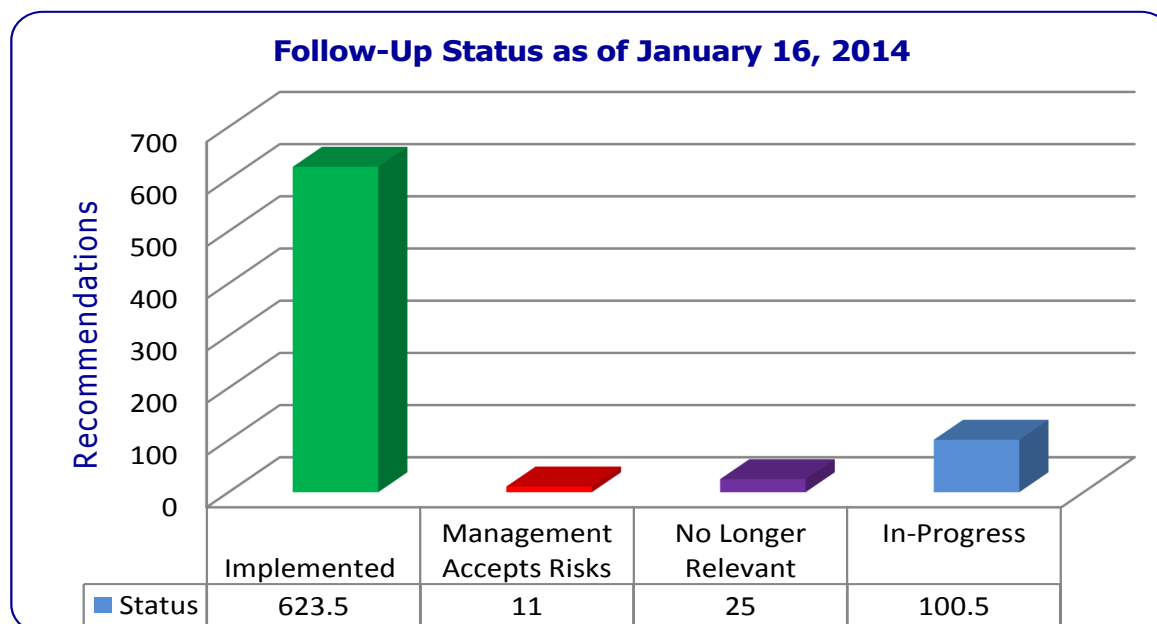
Audit Recommendations Implementation Status

Audits Issued Between April 2007 and October 2013



The Office of Internal Audit issued 92 audit reports since being reorganized as an independent audit organization in March 2007. Internal audits in the 2013 reporting period identified 122 recommendations for improvement, with 110 **(90%) of the recommendations being accepted** when the report was issued. The Association of Local Government Auditors **benchmark is a 94% acceptance rate**.

Departments were asked to provide implementation status for the accepted audit report recommendations as of January 16, 2014. Out of the **760 accepted recommendations, 624 (82%) were implemented** and 100 recommendation were still in-progress pending corrective action tasks. In-progress recommendations that have been open in excess of one year totaled 54. Common delays are attributed to the necessity for budget funding, implementation of computer applications, or follow-up response delayed due to other management pressing priorities.





Got Issues? Try the Metro Nashville IntegrityLine

www.tnwinc.com/MetroNashville

The Metro Nashville IntegrityLine provides a mechanism for both internal and external individuals or organizations to report matters they believe are important concerning the Metropolitan Nashville Government. The hotline also provides an avenue for anyone to be able to provide suggestions or ideas to make Metro Nashville better.

Wikipedia, the free encyclop... x Make a Difference

MAKE @ DIFFERENCE

You Are the Solution for Maintaining a Safe and Secure Workplace.

Metro Nashville IntegrityLine

Unethical, illegal or irresponsible acts can cause serious loss or harm to an organization, its employees and its customers. That is why it's everyone's responsibility to help prevent these activities. Additionally, anyone can provide a suggestion or idea to make Metro Nashville better. You make a difference!

While speaking directly to a manager or supervisor represents the most effective way to report your concerns, our organization also offers an anonymous option. We have retained the services of The Network, an independent reporting service that allows you to communicate anonymously via Internet or telephone, 24 hours a day, 7 days a week.

Reporting Types

Some common examples of reports include:

- Suggestions benefiting Metro Nashville
- Conflicts of interest
- Accounting or auditing irregularities
- Theft or fraud
- Disclosure of proprietary information
- Misuse of assets
- Antitrust or competition violations
- Improper dealing with customers or vendors
- Creating or ignoring safety hazards
- Ideas to improve service or save money

SPEAK UP

You may report your concerns or ideas anonymously by contacting The Network.

File a Report Online

Or call toll-free

877-371-0676

24 hours a day, 7 days a week. Anytime, from any location. You DO NOT have to give your name.

Metro Nashville employees should report EEO, Sexual Harassment and Substance Abuse issues to their Department of Human Resources Representative. Citizens should report these issues to the Department of Human Resources at (615) 862-6640.

Upon receipt of the report, The Network will forward the information to our organization for investigation and follow-up. Retaliation of any kind against anyone who reports a concern is a violation of our organization's principles and will not be tolerated.

WE BELIEVE EVERY EMPLOYEE SHARES IN THE RESPONSIBILITY FOR PROMOTING A POSITIVE WORKPLACE AND PLEDGING TO MAKE A DIFFERENCE

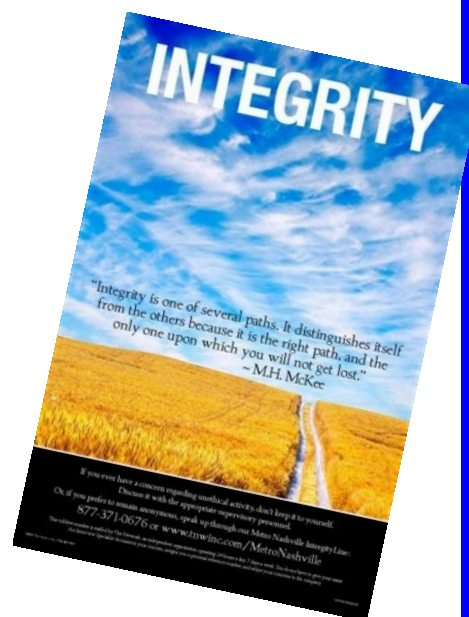
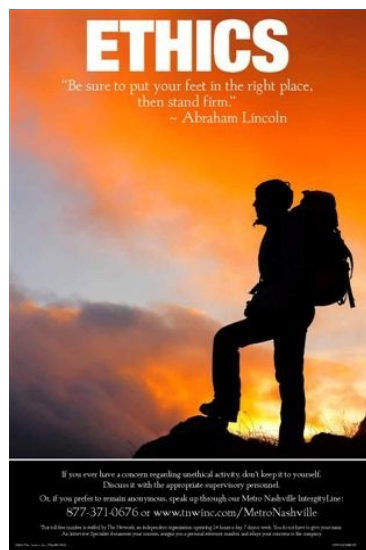
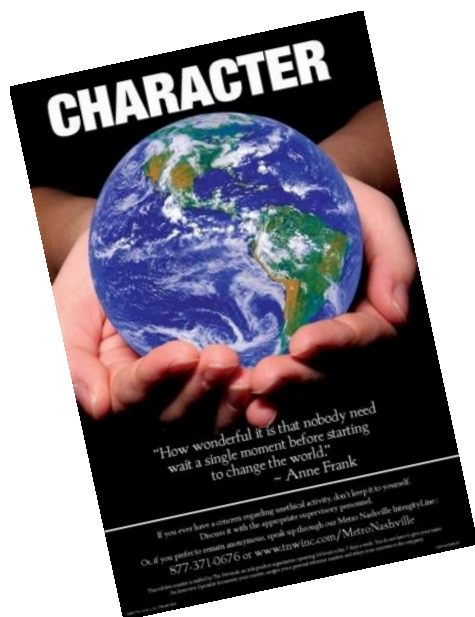
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Metro Nashville IntegrityLine Statistics

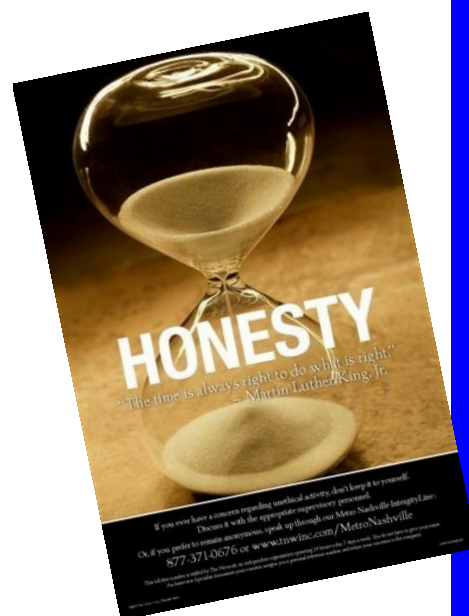
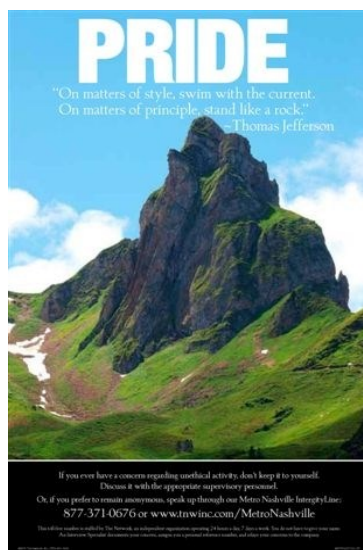
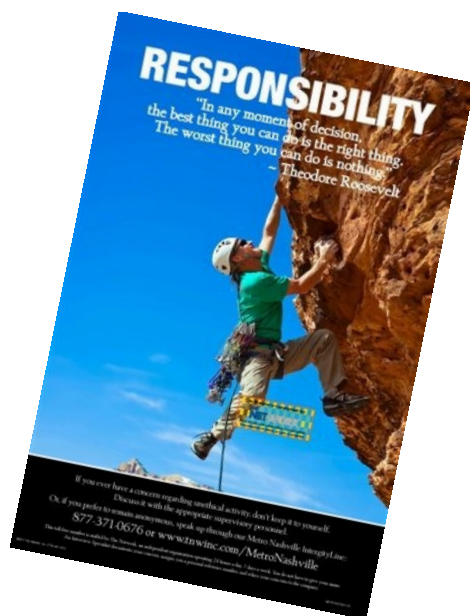
From November 1, 2012, through October 31, 2013, the Office of Internal Audit received 21 calls on the Metro Nashville IntegrityLine that required further attention.



Office of Internal Audit is still promoting



Characteristics of a strong workforce



The Network developed different poster designs for the Office of Internal Audit to promote the Metro Nashville IntegrityLine. These posters identify characteristics the office wishes to demonstrate and promote for the Metropolitan Government of Nashville and Davidson County

Metropolitan Nashville & Davidson County



TRANSPARENCY

The Office of Internal Audit reports directly to the Metropolitan Nashville Audit Committee throughout the year. All final reports are available on the Office of Internal Audit's website. Additionally, the Fraud Hotline can be accessed through this website or [www.tnwinc.com/Metro Nashville](http://www.tnwinc.com/Metro+Nashville) or calling 877-371-0676, 24 hours a day, 7 days a week.

WEBSITE

Visit us online: www.nashville.gov/internal_audit

ADDRESS

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Nashville, TN 37219-6300

PHONE

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- Nashville.gov.
- Metro Nashville Photographer.
- Wiki Media.
- The various professional organizations.
- The United States Government Photos and Images.

NOTE

This is a performance report of the Office of Internal Audit achievements and accomplishments and should not be considered an audit report. Generally accepted government auditing standards were not used in the preparation of this report.